

**ANNUAL RETURN WORKSHEET**

\*The 4% column may **only be used** for sales of residential heating fuels and for specific exceptions to the 6% rate.

Account Number

Return Year

**A. Use Tax on Sales and Rentals****B. Sales Tax****Sales and Use Tax**

1. Gross sales (including sales by out-of-state vendors subject to use tax) ..... 1.
2. Rentals of tangible property and/or accommodations ..... 2.
3. Communication services ..... 3.
4. Add lines 1, 2, and 3 ..... 4.

**ALLOWABLE DEDUCTIONS**

- 5a. Resale ..... 5a.
- b. Industrial processing or agricultural producing ..... b.
- c. Interstate commerce ..... c.
- d. Exempt services ..... d.
- e. Sales on which tax was paid to Secretary of State ..... e.
- f. Food for human/home consumption ..... f.
- g. Bad debts ..... g.
- h. Michigan motor fuel or diesel fuel tax ..... h.
- i. Other. Identify: ..... i.
- j. Tax included in gross sales (line 1) ..... j.
- k. Total allowable deductions. Add lines 5a - 5j ..... k.
6. Taxable balance. Subtract line 5k from line 4 ..... 6.
7. Tax. Multiply line 6 by the rate given ..... 7.
8. Gross tax due by rate before discount ..... 8.
9. Tax collected in excess of line 8 ..... 9.
10. Add lines 8 and 9 ..... 10.
11. Total discounts allowed ..... 11.
12. Total tax due. Subtract line 11 from line 10 ..... 12.
13. Tax payments made in current year (after discounts) ..... 13.

6%	4%*		6%	4%*
		1.		
		2.		
		3.		
		4.		
		5a.		
		b.		
		c.		
		d.		
		e.		
		f.		
		g.		
		h.		
		i.		
		j.		
		k.		
		6.		
		7.	x .06	x .04
		8.		
		9.		
		10.		
		11.		
		12.		
		13.		

**Use Tax - Purchases Only**

14. Enter your purchases taxable at the 6% rate ..... 14a. \_\_\_\_\_ x .06 = 14b. \_\_\_\_\_
15. Tax payments made in the current year ..... 15. \_\_\_\_\_

**Withholding Tax**

16. Gross Michigan payroll and other taxable compensation for the year ..... 16. \_\_\_\_\_
17. Number of W-2s enclosed with this annual return ..... 17. \_\_\_\_\_
18. Total Michigan income tax withheld per W-2s ..... 18. \_\_\_\_\_
19. Total Michigan income tax withholding paid during current tax year ..... 19. \_\_\_\_\_

**Summary**

20. Total sales, use and withholding taxes due.  
Add lines 12A and B (both rate columns), 14b and 18 ..... 20. \_\_\_\_\_
21. Total sales, use and withholding taxes paid during current tax year.  
Add lines 13A and B (both rate columns), 15 and 19 ..... 21. \_\_\_\_\_
22. If line 21 is greater than line 20, enter **overpayment** ..... 22. \_\_\_\_\_
23. Amount of line 22 to be **credited** to your account.  
Treasury will notify you when your credit is verified and available ..... 23. \_\_\_\_\_
24. Amount of line 22 to be **refunded** to you ..... 24. \_\_\_\_\_
25. If line 21 is less than line 20, enter **balance due** ..... 25. \_\_\_\_\_
26. If this return is filed late, enter penalty and interest. (See instructions.) ..... 26. \_\_\_\_\_
27. **TOTAL PAYMENT DUE.** Add lines 25 and 26. Make checks payable to the State of Michigan ..... 27. \_\_\_\_\_

**IMPORTANT:** This worksheet is your file copy and may be subject to audit. Record your account number and your return period in the upper right corner. Keep this for your records.